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Financing of the United Nations Assistance Mission for Rwanda

Final performance report of the United Nations Observer Mission in Uganda-Rwanda and the United Nations Assistance Mission for Rwanda

Report of the Secretary-General*

Summary

The present report contains the final performance report of the United Nations Observer Mission in Uganda-Rwanda (UNOMUR) and the United Nations Assistance Mission for Rwanda (UNAMIR).

The report contains information on income and expenditure, cash position, outstanding liabilities and fund balances, as well as unpaid assessed contributions as at 30 June 2002, as summarized below:

Description	*Amount (Thousands of United States dollars)*
Cash assets	32 683
Less: liabilities	7 391
Net cash available	**25 292**
Uncollected assessments and other receivables	19 723
Fund balance	**45 015**

The action to be taken by the General Assembly is set out in paragraph 9 of the present report.

* The present report was delayed owing to internal consultations.

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I. Introduction

1. In its resolution 872 (1993) of 5 October 1993, he Security Council established the United Nations Assistance Mission in Rwanda (UNAMIR). By the same resolution, the Security Council approved the proposal to integrate within UNAMIR the United Nations Observer Mission in Uganda-Rwanda (UNOMUR), which had been established earlier by its resolution 846 (1993) of 22 June 1993. The mandate of UNOMUR expired on 21 September 1994 in accordance with Security Council resolution 928 (1994) of 20 June 1994. The mandate of UNAMIR was revised and extended by the Security Council in subsequent resolutions, and in its resolution 1029 (1995) of 12 December 1995, the Council extended the Mission for a final period until 8 March 1996. In the same resolution, the Security Council requested the Secretary-General, inter alia, to initiate planning for the complete withdrawal of UNAMIR within a period of six weeks after the expiry of its mandate. In its resolution 1050 (1996) of 8 March 1996, the Council took note of the arrangements made by the Secretary-General for the withdrawal, starting on 9 March 1996, as outlined in his report of 29 February 1996 (S/1996/149), which envisaged the withdrawal of the last military elements of UNAMIR by mid-April 1996.

Liquidation

2. While the military component of UNAMIR completed withdrawal from Rwanda by 20 April 1996, most of the Mission's administrative staff also had to leave the mission area by that date, in compliance with the wishes of the Government of Rwanda. From 20 April 1996 to 31 December 1996, the liquidation of UNAMIR was carried out from offices established in Nairobi. Subsequent to that date, a small liquidation team was established at Headquarters until 31 December 1997, in connection with the residual administrative tasks related to the closing of the Mission.

3. Information on the disposition of the assets of UNAMIR is contained in the report of the Secretary-General dated 4 March 2003 (A/57/753). The General Assembly has been requested to take action on the report.

II. Financial performance report

4. As shown in table 1 below, a total of $512,290,000 gross after taking into account an adjustment of $28,000 to income in prior period was assessed among Member States by the General Assembly for the operation of UNOMUR and UNAMIR since inception on 22 June and 5 October 1993, respectively. The appropriation and apportionment among Member States totalled $512,318,000. Voluntary contributions in cash were $477,273, interest income being $18,554,000 and other miscellaneous income $6,979,000 (see table 1 below).

Table 1
Income, expenditure and fund balance for the period from inception (22 June 1993) to 30 June 2002
(Thousands of United States dollars)

	Amount
Income	
Assessed contributions[a]	512 290
Expenditure	
Expenditure	435 657
Savings on or cancellation of prior period obligations	(18 881)
Net expenditure	**416 776**
Unencumbered balance	**95 542**
Credits returned to Member States	(11 819)
Credits utilized for financing of the International Tribunal for Rwanda[b]	(34 565)
Transfer to other funds	260
Balance of appropriation	**49 390**
Interest income	18 554
Voluntary contributions	477
Other/miscellaneous income	6 979
Prior period adjustments[c]	(30 385)
Fund balance	**45 015**

[a] Total appropriation amounted to $512,318,000. An amount of $28,000 in adjustment to assessment contributions is reflected under prior period adjustment.
[b] Total credit utilized amounted to $38,068,000. The difference of $3,503,000 in adjustments to credit is reflected under prior period adjustment.
[c] Includes $28,000 as adjustment to income, $3,503,000 in staff assessment for the International Tribunal.

5. Combined expenditures in respect of UNOMUR/UNAMIR amounted to $435,657,000 for the period from inception to 30 June 2002. After taking into account the credits indicated in table 1 above, savings on or cancellation of prior period obligations of ($18,881,000) and receipt of $260,000 from other funds, the balance of appropriations at 30 June 2002 amounted to $49,390,000.

6. Total assets amounted to $45,015,000 and comprised assessed contributions not received at 30 June 2002 of $19,430,000, an amount of $215,000 due from the United Nations Development Programme office in Rwanda from the sale of UNAMIR equipment to various United Nations agencies operating in Rwanda, $23,000 in inter-fund balances receivable and $55,000 in inter-office transactions that are pending, plus cash of $25,292,000. The uncollected other receivables will be liquidated upon receipt.

7. Amounts totalling $7,391,000 represent total liabilities comprising $6,744,000 in accounts payable to Member States, $623,000 in other accounts payable, $23,000 in deferred credits and $1,000 in contributions or payments received in advance.

8. Information on UNOMUR/UNAMIR cash position, liabilities and fund balances as at 30 June 2002 is shown in table 2 below.

Table 2
Statement of cash and fund balances as at 30 June 2002
(Thousands of United States dollars)

	Amount
Assets	
Cash assets	32 683
Less: liabilities	7 391
Net cash available	**25 292**
Uncollected assessment and other receivables	19 723
Net assets	**45 015**
Fund balance	**45 015**

III. Action to be taken by the General Assembly

9. **In the light of the overall financial situation of the Organization and the fact that as at 15 March 2003 assessed contributions to peacekeeping in the amount of $1.5 billion remains unpaid, the Secretary-General proposes that the return of cash available for credit to Member States be suspended until the financial situation improves.**